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October 20, 2011

Honorable Dora L. Irizarry  
United States District Judge  
Eastern District of New York  
225 Cadman Plaza East  
Brooklyn, NY 11201

**Re: United States v. Seth Lowenstein, 10-Cr.-583 (DLI)**

Dear Judge Irizarry:

In accordance with the Court's October 13, 2011 Order, the defense has received and reviewed a proposed stipulation from the government that the loss amount in this case is \$427,623.75. However, Mr. Lowenstein respectfully declines to sign the stipulation before he has been afforded the opportunity to review the affidavits of loss from 3Com and Lexmark as intended by the Court's September 22, 2011 Order, which instructed the government to provide copies of the affidavits of loss to the Court, Probation and the defense by October 6, 2011. *See* Docket Minute Entry dated 9/22/2011. As of the date of this letter, the affidavits have not been provided to the defense for Mr. Lowenstein's review.

We therefore respectfully request that the government be instructed to provide us with copies of the affidavits of loss so that we can review them with Mr. Lowenstein before any stipulation is signed.

Respectfully,

By: /s/ John C. Meringolo  
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Cc: AUSA John Nowak (via ECF)